

**IN THE UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION**

**VILLAGE MANOR, INC.,
CLEVELAND DEVELOPMENT,
INC., SOUTHEASTERN LIHTC
MANAGEMENT, INC., R. TIMOTHY
SINGLETON, SINGLETON &
ASSOCIATES, INC.,**

Plaintiffs,

vs.

**ARCH SPECIALTY INSURANCE
COMPANY, SCOTTSDALE
INSURANCE COMPANY, CHUBB
INSURANCE COMPANY, MARSH
USA, Inc.,**

Defendants.

Civil Action No. 2:08-cv-149-MHT

DEFENDANT MARSH USA, INC.'S RESPONSE TO ORDER TO SHOW CAUSE

COMES NOW Defendant Marsh USA, Inc. ("Marsh") and, pursuant to the Court's Order dated March 21, 2008 (Doc. No. 35), files its Response to the Order to Show Cause and states to the Court as follows:

1. The pleading initiating this action, entitled "Third-Party Complaint" filed against Marsh and other defendants, is, despite its label, a new action which commenced on January 28, 2008, and to which Village Manor Limited, Cleveland Apartments L.P., and KeyCorp Investment Limited Partnership III ("KeyCorp"), are not parties.

2. As such, Marsh makes no objection to the removal of Village Manor Limited, Cleveland Apartments L.P., and KeyCorp as parties from this action and from the requirements for service of copies of filings in this action since they should not have been listed as parties in this first place.

This the 28th day of March, 2008.

Respectfully submitted,

BRADLEY ARANT ROSE & WHITE LLP

/s/ Bobby Poundstone
ROBERT E. POUNDSTONE, IV (POU006)
ASB-5864-N53R
Alabama Center for Commerce Building
401 Adams Avenue
Suite 780
Montgomery, AL 36104
Phone: 334.956.7700
Fax: 334.956.7701
E-mail: bpoundstone@bradleyarant.com

JOHN D. BOND, III
ASB-3910-B61J
100 N. Tryon St., Suite 2690
Charlotte, NC 28202
(704) 338-6000 – Telephone
(704) 332-8852 – Facsimile
E-mail: jbond@bradleyarant.com

Attorneys for Marsh USA, Inc.

CERTIFICATE OF SERVICE

I hereby certify that on March 28, 2008, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing to the following:

Michael Guy Holton, Esq.
Fuller, Taylor & Holton, P.C.
5748 Carmichael Parkway, Suite D
Montgomery, AL 36117
goholtonattorney@bellsouth.net

Spence A. Singleton, Esq.
Post Office Box 240894
Montgomery, AL 36124
spencesingleton@bellsouth.net
jslgrl2@charter.net

Walter J. Price, III, Esq.
Huie, Fernambucq & Stewart, LLP
Three Protective Center
Suite 200
2801 Highway 280 South
Birmingham, AL 35223-2484
wjp@hfslp.com
tcb@hfslp.com

Edgar M. Elliot, Esq.
Michael A. Vercher
Christian & Small, LLP
505 North 20th Street, Suite 1800
Birmingham, AL 35203
emelliott@csattorneys.com
mavercher@csattorneys.com
jle@csattorneys.com
lfr@csattorneys.com
jmb@csattorneys.com

Matthew W. Robinett
Thomas A. Kendrick
ASB-3523-172M
Norman, Wood, Kendrick, & Turner
Financial Center – Suite 1600
505 Twentieth Street North
Birmingham, AL 35203
mrobinett@nwkt.com
tkendrick@nwkt.com

David W. Henderson
dwhenderson@hillhillcarter.com

Michael J. Cohan
mcohan@hillhillcarter.com
lsadler@hillhillcarter.com

BRADLEY ARANT ROSE & WHITE LLP

/s/ Bobby Poundstone
ROBERT E. POUNDSTONE, IV (POU006)
ASB-5864-N53R
Alabama Center for Commerce Building
401 Adams Avenue
Suite 780
Montgomery, AL 36104
Phone: 334.956.7700
Fax: 334.956.7701
E-mail: bpoundstone@bradleyarant.com